

Carrier: _____
PUC No.: _____
Island: _____

EXHIBIT C-4

OPERATING EXPENSES - PROPERTY CARRIERS

Account No.	DESCRIPTION	PUC	NON-PUC	TOTAL
	<u>INSURANCE and SAFETY</u>			
1710	Public Liability & Property Damage			
1720	Cargo Loss & Damage			
1730	Fire, Theft and Collision			
1740	Carrier Paid Claims			
1790	Other Insurance & Safety Expenses			
	Total Insurance and Safety Expense			
	<u>ADMINISTRATIVE and GENERAL</u>			
1810	Office Rent			
1820	General Office Expenses			
1830	Outside Accounting Expense			
1831	Legal Expenses			
1840	Utilities			
1850	Bad Debts Expense			
1860	Consulting Services			
1870	Entertainment & Promotion			
1871	Dues & Subscription			
1872	Administrative Overhead Allocation			
1890	Other Administrative & General Expenses			
	Total Administrative and General Expense			
	<u>DEPRECIATION EXPENSES</u>			
1910	Building & Improvements			
1920	Revenue Equipment			
1930	Service Cars & Equipment			
1940	Shop & Garage Equipment			
1950	Office Furniture & Equipment			
1960	Other Fixed Assets			
1970	Non-PUC Fixed Assets			
1980	Amortization of Intangibles			
	Total Depreciation Expense			
	<u>OPERATING TAXES, LICENSES and FEES</u>			
2010	Vehicle License and Registration			
2011	Federal Highway Use Tax			
2020	Real Property Tax			
2030	PUC Motor Carrier Fee			
2040	Airport Fee			
2050	Public Service Company Tax			
2070	General Excise Tax			
2090	Other Taxes, Licenses and Fees			
	Total Operating Taxes, Licenses and Fees			